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March 1, 2019

VIA ECF & HAND DELIVERY

Honorable Lewis A. Kaplan
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

Re: In re Customs and Tax Administration of the Kingdom of Denmark (SKAT)
Tax Refund Scheme Litigation, 18-md-2865 (LAK)

Dear Judge Kaplan:

We write on behalf of Plaintiff Skatteforvaltningen, the Customs and Tax Administration of the Kingdom of Denmark ("SKAT"), concerning the Proposed Order Governing the Role of Lead Counsel (the "Proposed Order") filed by Mark D. Allison on February 25, 2019 (ECF No. 84) and the letter filed by John M. Hanamirian on February 27, 2019 (ECF No. 85). SKAT has reviewed the Proposed Order and Mr. Hanamirian's proposed modifications, and suggests one additional modification, discussed below. SKAT further states that it has conferred with Lead Counsel, who does not object to the proposed revision.

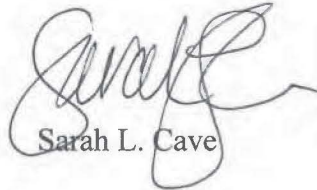
In Mr. Hanamirian's February 27, 2019 letter, he proposed that "[p]aragraph 7, line 4, after the words 'ten (10 days)', the words 'after written email notice' should be added." SKAT agrees that this paragraph requires clarification, but suggests a further revision to Paragraph 7 of the Proposed Order as follows, with proposed changes in bold:

To the extent any of the Consolidated Defendants have separate or specific discovery issues or disputes not addressed by Lead Counsel, or such Defendants disagree with any proposed resolution reached by Lead Counsel, such Defendants must promptly (which for the avoidance of doubt shall be no later than ten (10) days **after written email notice from Lead Counsel to Consolidated Defendants**, unless otherwise stated) notify Plaintiff's counsel that a dispute exists and attempt to address these issues or disputes separately with Plaintiff's counsel. To the extent such Defendants

fail to promptly notify Plaintiff's counsel that a dispute exists, they will be deemed to have consented to the resolution reached by Lead Counsel.

SKAT believes that this additional revision will contribute to the just and efficient conduct of this litigation, eliminate duplicative discovery, and help prevent inconsistent pretrial rulings.

Respectfully submitted,



Sarah L. Cave

cc: Counsel of Record (via ECF)

Raubritter LLC Pension Plan (via First Class Mail)